

AMENDMENTS TO THE SPECIFICATION:

Please amend paragraph [0005] as follows:

[0005] In order to prevent web hacking to an internal system of users, a firewall is provided generally at a connection between the Internet and a network such as a local area network. The firewall has a function to control communication protocols which pass between the Internet and a user in the network, and it limits protocols which pass the firewall. Usually, protocols for e-mail [is] are allowed to pass the firewall. Therefore, when an image data is sent through the Internet, an e-mail delivery system is used.

Please amend paragraph [0006] as follows:

[0006] However, when an e-mail with attachment of image data is sent through the Internet, it is a problem that the mail size is limited. As the number of the functions equipped for a recent image forming apparatus such as a printer or a multi-functional peripheral is increased and the quality thereof become higher, the size of images obtained by the image forming apparatus is increased to about ten megabytes, and it would be increased further in the future. On the other hand, a mail server which collects and delivers e-mails generally limits the size of e-mail that can be transmitted. The size limit is for example one megabyte ~~megabytes~~. Therefore, when the size of an image file exceeds the size limit, an e-mail attached with the image file would be refused to be received.

Please amend paragraph [0027] as follows:

[0027] As mentioned above, the multi-functional peripheral 12 (hereinafter referred to as MFP) is connected to the LAN 10. The MFP 12 can be connected through the LAN 10, a firewall 14 and a router ~~router~~ 16. Further, a mail server 18 is connected to the LAN 10 for collecting and delivering e-mails.

Please amend paragraph [0057] as follows:

If there remain data not yet transmitted (YES at S32), a next combination of the divided files is made (S34), and an e-mail with attachment of the files is sent [(S34)] (S36). Then, the flow returns to step S32. If there remains no data not yet transmitted (NO at S32), the flow is completed.

Please replace the title with the following amended title:

IMAGE PROCESSING APPARATUS WITH HIERARCHICAL ENCODER